[d)] depositing a second conductive material substantially at the bottom of each second trench ; and

surrounding the first conductive material and the second conductive material with an insulative material to prevent short circuiting between the first conductive material and the second conductive material.

21.(Amended) The method of claim 18, further comprising between [a)] forming at least one first trench and [b)] depositing a first conductive material, depositing a seed material to facilitate deposition of the first conductive material.

24.(Amended) The method of claim 18, further comprising between [c)] forming at least one second trench and [d)] depositing a second conductive material, depositing a seed material to facilitate deposition of the second conductive material.

27.(Amended) The method of claim 18, further comprising between [b)] depositing a first conductive material and [c)] forming at least one second trench, depositing an insulative material within each first trench over the first conductive material.

29.(Amended) The method of claim 18, further comprising after [d)] depositing a second conductive material, depositing an insulative material within each second trench over the second conductive material.

31. (Amended) The method of claim 18, further comprising between [a)] forming at least one first trench and [b)] depositing a first conductive material, forming an insulating layer at the bottom of and on walls of each first trench.

33. (Amended) The method of claim 18, further comprising between [c)] forming at least one second trench and [d)] depositing a second conductive material, forming an insulating layer at the bottom of and on walls of each second trench.

34.(Amended) The method of claim 33, wherein forming the insulating layer comprises oxidizing the bottom of and the walls of each [first] second trench.

37.(Amended) The method of claim 18, wherein the semiconductor substrate is part of a wafer having a front side and a back side, and further comprising after [d)] depositing a second conductive material, thinning the back side of the wafer to expose at least one of the first conductive material and the second conductive material.

38.(Amended) The method of claim 18, further comprising after [d)] depositing a second conductive material, connecting at least one of the first conductive material with at least one of the second conductive material.

39.(Amended) A method comprising:

burying first conductive elements within a semiconductor substrate at a first depth; [and,]

burying second conductive elements within a semiconductor substrate at a second depth less than the first depth ; and

surrounding the first conductive elements and the second conductive elements to prevent short circuiting.

Please add the following:

42.(New) A method, comprising:

forming communication layers in a substrate;

forming an active semiconductor layer above the communication layers on the substrate; and

wherein forming the communication layers includes:

forming at least one first trench within a semiconductor substrate at a first depth;

forming an insulating layer at a bottom and sidewalls of the at least one first trench;

depositing a first seed material to facilitate deposition of a first conductive material in the at least one first trench;

depositing the first conductive material substantially at the bottom of each first trench;

forming at least one second trench within the semiconductor substrate at a second depth shallower than the first depth;

forming an insulating layer at a bottom and sidewalls of the at least one second trench;

depositing a second seed material to facilitate deposition of a second conductive material in the at least one second trench;

depositing the second conductive material substantially at the bottom of each second trench; and

forming a first insulating layer on the first conductive material to prevent short circuiting to the second conductive material.

43.(New) The method of claim 42, wherein depositing the second conductive material includes forming a second insulating layer on the second conductive material.

44.(New) The method of claim 43, wherein forming the active semiconductor layer includes forming the active semiconductor layer on the second insulating layer.

45.(New) The method of claim 44, wherein forming the active semiconductor layer includes forming a P-type epitaxial layer on the second insulating layer.

46.(New) The method of claim 45, wherein forming the active semiconductor layer includes forming an active circuitry of a semiconductor structure in the P-type epitaxial layer.